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Attorneys for the Fee Committee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	x	Chapter 11
	:		
LEHMAN BROTHERS HOLDINGS, INC. et al.,	:		Case No. 08-13555 (JMP)
	:		
Debtors.	:		(Jointly Administered)
	x		

**STIPULATION BETWEEN MMOR CONSULTING INC. AND THE FEE COMMITTEE
ON THE FIFTH INTERIM APPLICATION OF MMOR CONSULTING INC.,
TAX SERVICES PROVIDERS TO THE DEBTORS,
FOR COMPENSATION AND EXPENSES FOR THE PERIOD
OCTOBER 1, 2011 THROUGH MARCH 6, 2012**

**TO: THE HONORABLE JAMES M. PECK
U.S. BANKRUPTCY JUDGE**

WHEREAS, on May 21, 2012, MMOR Consulting Inc. (“MMOR”) filed the *Fifth Interim Fee Application of MMOR Consulting Inc. for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses for Tax Services Providers to the Debtors and Debtors-in-Possession for the Period from October 1, 2011 through March 6, 2012* (the “**Fifth Fee Application**”) [Docket No. 27995] seeking interim compensation of \$248,490.00 for

professional services rendered, and reimbursement of out-of-pocket expenses in the amount of \$1,788.00;

WHEREAS, MMOR has received from the Debtors 80 percent of the amounts invoiced to the Debtors for professional services rendered and 100 percent of the amounts invoiced for expenses;

WHEREAS, pursuant to the *Order Appointing Fee Committee and Approving Fee Protocol* [Docket No. 3651], and consistent with the procedures set forth in the *Amended Fee Protocol* attached as Exhibit A to *Order Amending the Fee Protocol* [Docket No. 15998], counsel for the Fee Committee in Lehman Brothers Holdings, Inc. (the “Fee Committee”) has reviewed the Fifth Fee Application, issued a Confidential Letter Report on July 23, 2012, and entered into a dialogue with MMOR regarding the application;

WHEREAS, as a result of that dialogue, the Fee Committee has opted not to seek any disallowance of the amounts sought in the Fifth Fee Application; and

WHEREAS, notwithstanding this Stipulation, the Fifth Fee Application remains subject to notice, an opportunity for a hearing, and Court approval under Rule 2016 of the Federal Rules of Bankruptcy Procedure and 11 U.S.C. §§ 330, 331.

STIPULATION

NOW, THEREFORE, the Fee Committee and MMOR hereby stipulate and agree that the Court may enter an order (to be submitted subsequently) approving MMOR’s request for interim compensation and reimbursement of expenses in the amount of \$248,490.00 in fees and \$1,788.00 in expenses.

[Signature Page Follows]

Dated: Madison, Wisconsin
August 2, 2012.

GODFREY & KAHN, S.C.

By: /s/ Katherine Stadler
Katherine Stadler
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Attorneys for the Fee Committee

Dated: New York, New York
August 2, 2012.

MMOR CONSULTING INC.

By: /s/ Michael Morgese
Michael Morgese
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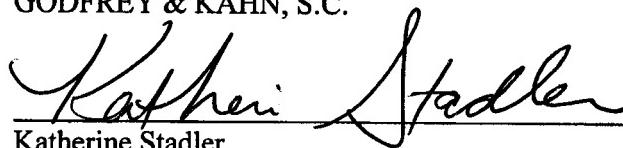
*Tax Services Providers for Debtors
and Debtors in Possession*

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Dated: Madison, Wisconsin
August 2, 2012.

GODFREY & KAHN, S.C.

By:



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Attorneys for the Fee Committee

Dated: New York, New York
August 2, 2012.

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By:



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